



WHISTLEBLOWING POLICY & PROCEDURES

Version 2.0

Amendment Log

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	Name	Designation, Department	Signature	Date
Prepared by	Faris Syahmi	Acting Head, Governance, Risk, & Compliance		29.04.2024
Reviewed by	Fairuz Kamilan	Acting Chief Executive Officer		03.05.2024
Recommended for approval by	Datuk Adinan Maning	Chairman of Board Audit and Risk Committee		03.05.2024
Approved by	Dato' Mohd Shukri Hussin	Chairman of Board		16.05.2024

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GLOSSARY

UJ or “Company”	:	Urusharta Jamaah Sdn Bhd;
BARC	:	Board Audit and Risk Committee of the Company;
Board or “BOD”	:	means the Board of Directors of the Company and includes any Board appointed member of a Board Committee;
Business Partners	:	means a person or entity, which the Company has engaged with or entered into a procurement process of acquiring supplies of goods and services in order to fulfill, among others, the Company’s strategic and operational needs. A Business Partner may include but is not limited to suppliers, service providers, contractors, sub-contractors, vendors, consultants, representatives, and others acting for or on behalf of the Company;
CEO	:	Chief Executive Officer of the Company;
Chairman of the BOD	:	means the Chairman of the Board;
Designated Person	:	means one or more of the following: (i) Head of Internal Audit Department; (ii) Head of Governance Risk & Compliance Department; or (iii) Chief Executive Officer; of the Company;
Director or “Directors”	:	means a member of the Board;
Disclosure	:	refers to a disclosure of Improper Conduct made pursuant to this Policy;
Employee	:	shall encompass all personnel including the Chief Executive Officer, Chief Operating Officer, and all executives and non-executive employees under the employment of the Company;
External Party or External Parties	:	includes Suppliers and Business Partners or any other entity or other stakeholder providing services to the Company or having a business relationship with the Company or otherwise defined as a Vendor(s) under the Company’s Vendor Code of Conduct;
Head of the Internal Audit Department of UJ	:	includes reference to any other party (internal or external) appointed to carry out the internal audit function or control function for the Company with the equivalent designation and seniority as a head of department;
IAD	:	Internal Audit department of the Company or alternatively any other party (internal or external) appointed to carry out the internal audit function or control function for the Company;

Improper Conduct	: has the same meaning as provided under paragraph 2.2 of this Policy;
Management	: refers to members of the Management Executive Committee and Heads of Departments in the Company;
Policy	: means the Whistleblowing Policy;
GRC	: Governance, Risk, & Compliance Department of the Company; and
Suppliers	: means persons or entities that provide products and/or render services of any nature to the Company.

INTRODUCTION

- 1.1 UJ is committed to promoting good corporate governance practices within the Company by instilling, internalizing and upholding our Core Values of “INTEGRITY, PROFESSIONALISM AND FAIRNESS” in our corporate culture. In this regard, it is pertinent that all Employees, Board appointed panel members and Directors of the Company exercise the same level of commitment to UJ’s Core Values in undertaking their respective roles for and on behalf of the Company.
- 1.2 All External Parties, including Suppliers and Business Partners who engage or transact with the Company, are required to apply the same level of commitment to UJ’s Core Values in dealing with the Company.
- 1.3 In furtherance of the above, the Whistleblowing Policy (“Policy”) forms part of the governance structure the Company has in place to ensure that all its businesses and operations are carried out in an ethical, fair and transparent manner and in accordance with all applicable laws and regulations.
- 1.4 This Policy applies to all matters involving Employees, Board appointed panel members and Directors of the Company and any other stakeholders/persons providing services to the Company defined as an External Party(ies) in this Policy.

PART A: WHISTLEBLOWING POLICY

1.0 Objective of the Policy

- 1.1 As part of UJ’s efforts to promote a culture of good corporate governance practices, the Whistleblowing Policy has been established as a means of setting out an avenue for Employees and External Parties to raise in good faith, Disclosures of Improper Conduct and for such Disclosures to be objectively investigated and addressed.
- 1.2 The Policy is designed to encourage individuals to disclose any Improper Conduct pertaining to wrongdoings, malpractices and/or irregularities and for such disclosures to be made in confidence and without the risk of reprisal against the person making the disclosure (“Whistleblower”).
- 1.3 The Policy has also been designed to ensure that both the Whistleblower and the alleged wrongdoer are treated fairly. The Whistleblower will be informed on the progress of the Disclosure made and the alleged wrongdoer will be informed of the allegation (though not necessarily at the start of the investigation) and given an opportunity to answer the allegation.

2.0 Scope of the Policy

- 2.1 The Policy covers Disclosures relating to improper practices or conduct occurring within the Company.
- 2.2 Improper Conduct to be disclosed under the Policy, is defined as follows:
- (a) criminal offence such as corruption, fraud, bribery, theft and/or blackmail;
 - (b) a breach of regulatory or legal obligation;
 - (c) unauthorized, misuse or misappropriation of Company funds or assets;
 - (d) conflicts of interest or abuse of authority;
 - (e) misuse of confidential information;
 - (f) insider trading;
 - (g) an act which may create a danger to the safety, lives and health of company assets and Employees or the public or the environment;
 - (h) an act or omission which constitutes a breach of the Company's Code of Business Ethics;
 - (i) any concealment or attempt to conceal malpractices; and
 - (j) any other matters that warrant investigation.
- 2.3 In circumstances where there are specific procedures prescribed for the reporting of improper conduct or wrongdoing, those specific procedures shall apply.
- 2.4 This Policy excludes any issues, complaints or concerns about:
- (i) matters which are trivial, malicious, defaming, false or motivated by personal agenda or ill will;
 - (ii) matters pertaining and related to policies and procedures for employee grievances; and
 - (iii) matters pending or determined through any tribunal or authority or court or arbitration or other similar proceedings.
- 2.5 A person who makes a Disclosure under this Policy is to be informed that protection under the Whistleblower Protection Act 2010 can only be sought where a report is made to the appropriate enforcement agencies as prescribed by the Whistleblower Protection Act 2010 such as the Malaysian Anti-Corruption Commission ("MACC"), Bank Negara Malaysia ("BNM"), Police, etc.

3.0 Requirement of Good Faith

- 3.1 An allegation of Improper Conduct may result in serious personal repercussions for the person that has allegedly committed an Improper Conduct. As such, any person who intends to lodge a Disclosure under this Policy, is required to ensure that the Disclosure has been made in good faith.
- 3.2 In principle, a person who submits a Disclosure must have reasonable and probable grounds prior to making such a disclosure and must undertake such reporting in good faith, for the best interest of the Company and not for personal gain or motivation.
- 3.3 The element of good faith shall be deemed to be lacking when:
- (a) the person does not have personal knowledge or a factual basis for the Disclosure;

- (b) where the person knew or reasonably should have known that the Disclosure or any of its contents are false;
- (c) where the report is frivolous or vexatious; or
- (d) where there are any other circumstances that indicate that the Disclosure has been made with malicious intent, ulterior motive or for personal gain.

- 3.4 Any person that has not acted in good faith shall not be entitled to any protection under this Policy.
- 3.5 In addition, an Employee who lodges a Disclosure which has been proven to have been made without good faith, may be subject to disciplinary action (which may include termination of employment) and/or legal action where the Company deems appropriate.
- 3.6 Any External Party, found to have made false or malicious allegations in a Disclosure may be subject to disciplinary action from the Company including have their contract(s) terminated and/or legal action initiated against them, where the Company deems fit.

4.0 Assurance For Those Who Make A Disclosure Under This Policy

- 4.1 A person who makes a Disclosure pursuant to this Policy, is reminded that protection under the Whistleblower Protection Act 2010 can only be sought where the report is made to the appropriate enforcement agency.
- 4.2 In relation to a Disclosure made under this Policy, the identity of the person who makes the Disclosure and any related person(s), would be kept confidential unless:
 - (a) required by law or any statutory authority; and
 - (b) it is necessary for the purpose of conducting a competent investigation, but strictly on a “need to know” basis.
- 4.3 The Company shall take all reasonable steps to protect the person making the Disclosure against any discrimination, harassment, victimisation or retributive or retaliatory acts as a result of the Disclosure (“detrimental act” or “detrimental action”), subject always to applicable Company policies and procedures and provided that it is within the scope of the Company’s jurisdiction.
- 4.4 Upon the commission of a detrimental act, the Company may initiate disciplinary action against the person carrying out such detrimental act. This may include the possibility of dismissal against an Employee(s) and/or legal action where the Company deems fit.
- 4.5 Protection accorded under paragraph 4.3 shall remain even if the investigation later proves that the person making the Disclosure is mistaken as to the facts as well as the rules and procedures involved, provided that the Disclosure was made in good faith.
- 4.6 Any Employee that makes a Disclosure in good faith and who has been subject to detrimental action as defined in paragraph 4.3, may lodge a complaint pursuant to this Policy using the form in **Appendix II** of this document. The procedures for a Disclosure shall also be applicable for a report of detrimental action.

5.0 Lodging a Report of Improper Conduct

5.1 *Dedicated Reporting Channel*

5.1.2 Any act of Improper Conduct that is discovered or genuinely suspected must be disclosed immediately, subject always to the requirement of good faith.

5.1.3 A Disclosure of Improper Conduct:

- (a) shall be disclosed using the pre-determined format provided in **Appendix I** of this document; and
- (b) the completed form containing the full details of the alleged Improper Conduct can be e-mailed to the following email address: wb.igu@ujsb.com.my

5.1.4 The whistleblowing channel shall be made accessible to the following parties: -

- (a) Chairman of Board Audit & Risk Committee;
- (b) Head of Governance, Risk, and Compliance Department (CIGO); and
- (c) Governance, Risk, and Compliance Department personnel (IGOs).

5.2 *Anonymous Reports*

5.2.1 Anonymous reports are not encouraged as any follow-up to ascertain the facts or to obtain further information for investigation purposes would be very difficult.

5.2.2 Although the Company is not expected to address any anonymous allegations, the Company may, however, consider investigating an anonymous allegation after having considered the following:

- (a) the seriousness of the concern;
- (b) the credibility of the concern; and
- (c) the likelihood of confirming the concern from credible sources.

6.0 Log of Reports

6.1 All Disclosures and reports of detrimental action, shall be centralised and recorded in a log ("Log") administered and monitored by the Head of GRC. The Head of GRC may assign an officer in GRC to manage the Log. The Board Audit and Risk Committee shall be informed of any newly logged disclosure of Improper Conduct or report of detrimental action and may request to review the log at any time.

6.2 The CEO shall be kept informed of any newly logged Disclosures or report of detrimental action, where the CEO is not implicated (to the extent possible, without disclosure of identities of the Whistleblower and the person that allegedly committed that Improper Conduct). This is to facilitate any interim corrective measure (if applicable) regarding the allegation, to be taken immediately.

6.3 Recording of Disclosure

6.3.1 Pursuant to the receipt of a Disclosure, GRC shall review the completeness of the information provided.

- 6.3.2 All disclosures with complete information shall undergo Detection and Verification processes by GRC.
- 6.3.3 In the event the disclosure were made without complete information, GRC shall try to contact the whistleblower to obtain further information. If the whistleblower cannot be reached or refuse to furnish complete information, the disclosure can be nullified and no further action will be taken.

7.0 Investigation Procedures

- 7.1 Upon the recording of a Disclosure or report of detrimental action in the Log, the person providing the Disclosure or report shall receive an acknowledgment of receipt within five (5) business days of the submission.
- 7.2 The person or team conducting the investigation shall, if necessary, have the discretion to consult with the following persons to assist and provide the relevant advice in relation to their respective areas, including but not limited to:
- (a) head of the department primarily responsible for legal matters;
 - (b) head of the department primarily responsible for the administration of the Company's Code of Business Ethics;
 - (c) head of GRC; and/or
 - (d) any other head of department necessary for purposes of the investigation.
- 7.3 Any consultation pursuant to paragraph 7.2 shall be carried out, to the extent possible, without disclosure of the identity of the person making the disclosure of Improper Conduct and the person alleged to have committed the Improper Conduct.

PART B: WHISTLEBLOWING PROCEDURES

1.0 Introduction

- 1.1 The intended objective of the procedures under this **Part B** is to support the effective and efficient administration and implementation of the Whistleblowing Policy contained in **Part A** above. This includes facilitating the timely escalation of all Disclosures or reports of detrimental action and for any investigation to be carried out in an objective and professional manner.
- 1.2 The procedures are also meant to complement the existing channels of communication and reporting lines within the Company. As such, Employees with a concern relating to an Improper Conduct should endeavour to consult and raise their concerns with their immediate supervisor or head of department or with the department primarily responsible for the administration of risk or human resource related matters in the Company.
- 1.3 Notwithstanding paragraph 1.2 above, this Policy provides an alternative avenue for Employees to make a formal Disclosure if the concerns remain unresolved or for any other reason in the interest of confidentiality.
- 1.4 For a quick overview of the Whistleblowing Process, please refer to the flowchart contained in **Appendix III** of this document.

2.0 Ownership and Oversight of the Policy

- 2.1 The BARC shall have overall responsibility and shall oversee the implementation of this Policy.
- 2.2 The BARC shall have the authority to make any changes or amendments to the Policy and any related procedures to ensure the effective implementation of the Policy.
- 2.3 The use and effectiveness of this Policy shall be regularly monitored and reviewed by the GRC. The head of the GRC shall be responsible for incorporating any amendments and updates into this document and for obtaining the approval of the BARC for those amendments and updates.

3.0 Who Can Submit a Disclosure of Improper Conduct

- 3.1 An Employee or External Party who has information on Improper Conduct or suspected Improper Conduct within the Company, such as:
 - (a) permanent employees, employees on contract terms, temporary or short-term employees or any employees on secondment; or
 - (b) any other person engaged by the Company to provide services or goods such as consultants, service providers, contractors, vendors and suppliers,may submit a disclosure of Improper Conduct under this Policy.

- 3.2 The Company provides its assurance that the identity of the person making the Disclosure shall be kept strictly confidential, save for the circumstances outlined in paragraph 4.2, **Part A** of this document. Should the person providing the Disclosure be an Employee of the Company, the Employee concerned will be protected from detrimental action as outlined in paragraph 4.3, **Part A** of this document.

4.0 When to Disclose

- 4.1 An Employee or External Party should come forward with any information and/or documents that the Employee or External Party may have, and which the Employee or External Party has in good faith and reasonably believe are disclosing a wrongdoing which is likely to happen or is being committed or has been committed.
- 4.2 Any Improper Conduct that is discovered or genuinely suspected, must be disclosed immediately upon knowing or having information and/or documents on the alleged Improper Misconduct.
- 4.3 In the event the person making the Disclosure was or is involved in the wrongdoing, the Employee is encouraged to make a Disclosure and the voluntary admission will be given due consideration depending on the nature or gravity of involvement in the wrongdoing.

5.0 Disclosure of Improper Conduct

- 5.1 A Disclosure to be submitted under the Policy shall take the pre-determined format provided in **Appendix I** and shall be subject to the requirements in paragraph 3.0, **Part A** of this document.
- 5.2 In submitting a Disclosure under this Policy, it is advised that the person who wishes to make the disclosure consider the following factors before making the disclosure:
- (a) submit accurate, factual observations and claims and provide as much information as possible;
 - (b) avoid making speculative or prejudicial allegations;
 - (c) exercise sound judgment and avoid baseless allegations; and
 - (d) focus on the allegation of Improper Conduct and avoid unnecessary personal resentment.
- 5.3 The person making the disclosure is not expected to prove the allegations in the Disclosure. However, the person should be able to demonstrate that there are sufficient grounds to reasonably believe, in good faith, that the alleged Improper Conduct has been committed.
- 5.4 UJ encourages the person making the Disclosure to disclose their identity and contact number, so as to facilitate communication if further clarification or information is required, as well as to provide feedback on the progress of their disclosure.
- 5.5 The person making the Disclosure is expected to give their full cooperation and assistance during the course of the whistleblowing process.

6.0 Preliminary Investigation

6.1 Detection and Verification

- 6.1.1 Whenever a complete disclosure was made, GRC is required to perform Detection and Verification process (“D&V”) to assess the legitimacy of the disclosure.
- 6.1.2 The objective of the D&V process is to determine whether there are merits to initiate a full investigation.
- 6.1.3 For all investigations conducted, shall include an assessment and determination on whether the allegations contained in the Disclosure is in breach of any written law.
- 6.1.4 Following the above, a D&V report will be generated and tabled to Board Audit Risk Committee (“BARC”) for its decision and direction.
- 6.1.5 The BARC, shall review the findings of the investigation and shall take into consideration the recommendation of the investigating team, before deciding on the subsequent course of action.
- 6.1.6 In relation to paragraph 6.1.5 the BARC may decide, where the preliminary findings of the disclosure:
 - (a) clearly indicate, that there are no circumstances that warrant a full investigation – instruct the matter to be closed;
 - (b) clearly indicate, suspicious circumstances – instruct the Head of the GRC or any other party(ies) to commence a full investigation or establishing Domestic Inquiry; or
 - (c) indicate the possibility of a criminal offence – taking into consideration the advice of legal advisors where necessary, whether internal and/or external, refer the matter to the relevant authorities such as the police or the Malaysia Anti-Corruption Commission (MACC) for further action.
- 6.1.7 Notwithstanding paragraph 6.1.6, the BARC may determine any other course of action deemed fit, having regard to the circumstances of the Disclosure and to ensure the fairness and integrity of any investigation.
- 6.1.8 Once a decision under sub-paragraph 6.1.1 has been finalized, the person heading the preliminary investigation shall inform the Whistleblower of the outcome of the investigation. In the event a full investigation is to be conducted, the Whistleblower shall give his/her full co-operation during the conduct of the investigation.

7.0 Full Investigation

- 7.1 In the event a full investigation is to be carried out, all Employees shall give their full cooperation towards such investigation.
- 7.2 All Disclosures, where the results of the preliminary investigation clearly indicate suspicious circumstances, shall involve an independent external investigation with a final decision to be made by the BARC.

- 7.3 In the event an external independent party is appointed to conduct or assist in the investigation, the terms of appointment of the external party shall be approved by the BARC.

8.0 Findings of Investigation & Decision

- 8.1 Upon completion of the full investigation, a final investigation report together with a proposed recommendation by the investigation team shall be tabled to the BARC for its review and final decision.
- 8.2 The recommendation referred to in paragraph 8.1. above, may be:
- (a) to find the disclosure to be unsubstantiated, with a proposal to close the case; or
 - (b) where the disclosure is substantiated;
 - i. identify and recommend any corrective action to be taken so as to mitigate the risks of such Improper Conduct recurring; and
 - ii. recommendation for any disciplinary action to be taken against the wrongdoer.
- 8.3 Following a decision under paragraph 8.1 or paragraph 8.2, the Whistleblower will be notified of the outcome of the investigation.

9.0 Corrective Action

- 9.1 Management shall carry out any decision of the BARC in relation to an investigation.
- 9.2 Where applicable, Management shall institute the appropriate controls to prevent any further wrongdoings or damage to the Company.
- 9.3 Any disciplinary action against any Employee shall be carried out in accordance and consistent with all applicable internal policies and procedures.

10.0 Document Retention

- 10.1 UJ shall keep and maintain records of all cases and actions taken.
- 10.2 All files, records and documents pertaining to the reporting, receiving, treatment, investigation and resolution of the concerns raised in the disclosure of Improper Conduct shall be kept securely to ensure its confidentiality.

PART C: REVIEW OF POLICY

- 1.0 GRC shall arrange for periodic review of this standard operating procedure for at least once in three (3) years or as and when is necessary to ensure its operation at maximum effectiveness.

APPENDICES

Appendix I : Form for Disclosure of Improper Conduct (Whistleblowing Form)

WHISTLEBLOWING FORM

PART A: PERSONAL PARTICULARS

Name

(As per NRIC / :
Passport)

Position :

Division / Department :

Staff No. :

Telephone No.

(a) Office :

(b) Home :

(c) Handphone :

E-mail :

Preferred method of communication	Mail	☐
	Email	☐
	Telephone / SMS	☐

PART B: NATURE OF YOUR CONCERN (Please Tick (/) the Relevant Box(es))

- | | |
|--|--|
| ☐ Commission of fraud, bribery, corruption and/or blackmail | ☐ Misuse of Confidential Information |
| ☐ Non-compliance with Company's Code of Business Ethics | ☐ Insider Trading |
| ☐ Unauthorised, misuse, or misappropriation of Company assets or fund | ☐ Financial Irregularity |
| ☐ Conflict of Interest | ☐ Endangerment of safety, lives and/or health of Company assets/employees, public, or environment |
| ☐ Mismanagement and/or abuse of authority | ☐ Concealment or attempt to conceal malpractice |
| ☐ Breach of regulatory or legal obligation | ☐ Others
Please Specify: _____ |

**PART C:
INFORMATION ON UJ DIRECTORS / SENIOR MANAGEMENT / EMPLOYEE(S) INVOLVED
IN THE IMPROPER CONDUCT**

C(1) **INDIVIDUAL 1**
Name :
Designation / Post within .
the Company
How do you know this :
person?

C(2) **INDIVIDUAL 2**
Name :
Designation / Post within .
the Company
How do you know this :
person?

C(3) **INDIVIDUAL 3**
Name :
Designation / Post within .
the Company
How do you know this :
person?

**PART D:
DETAILS OF IMPROPER CONDUCT**

D(1) DATE :

TIME :

PLACE :

D(2) Details of improper conduct
*please submit supporting documents if available
*please attach additional sheets if necessary

D(3) Have you lodged a complaint on this matter to another
person/department/authority before?

YES

☐

NO

☐

If Yes, please specify the person/department/authority that the report
was lodged: _____

Date of the report made: _____

Status of the report: _____

DECLARATION

1. I declare that all information provided in this Form is true, correct and complete to the best of my knowledge, information and belief and that the Form has been submitted in good faith.
2. I hereby agree that the information provided herein to be used and processed for investigation purposes and further agree that the information provided herein may be forwarded to a department / authority / enforcement agency for purposes of investigation.

Signature :

Full Name :

NRIC/Passport :

For GRC Use Only

Record No :

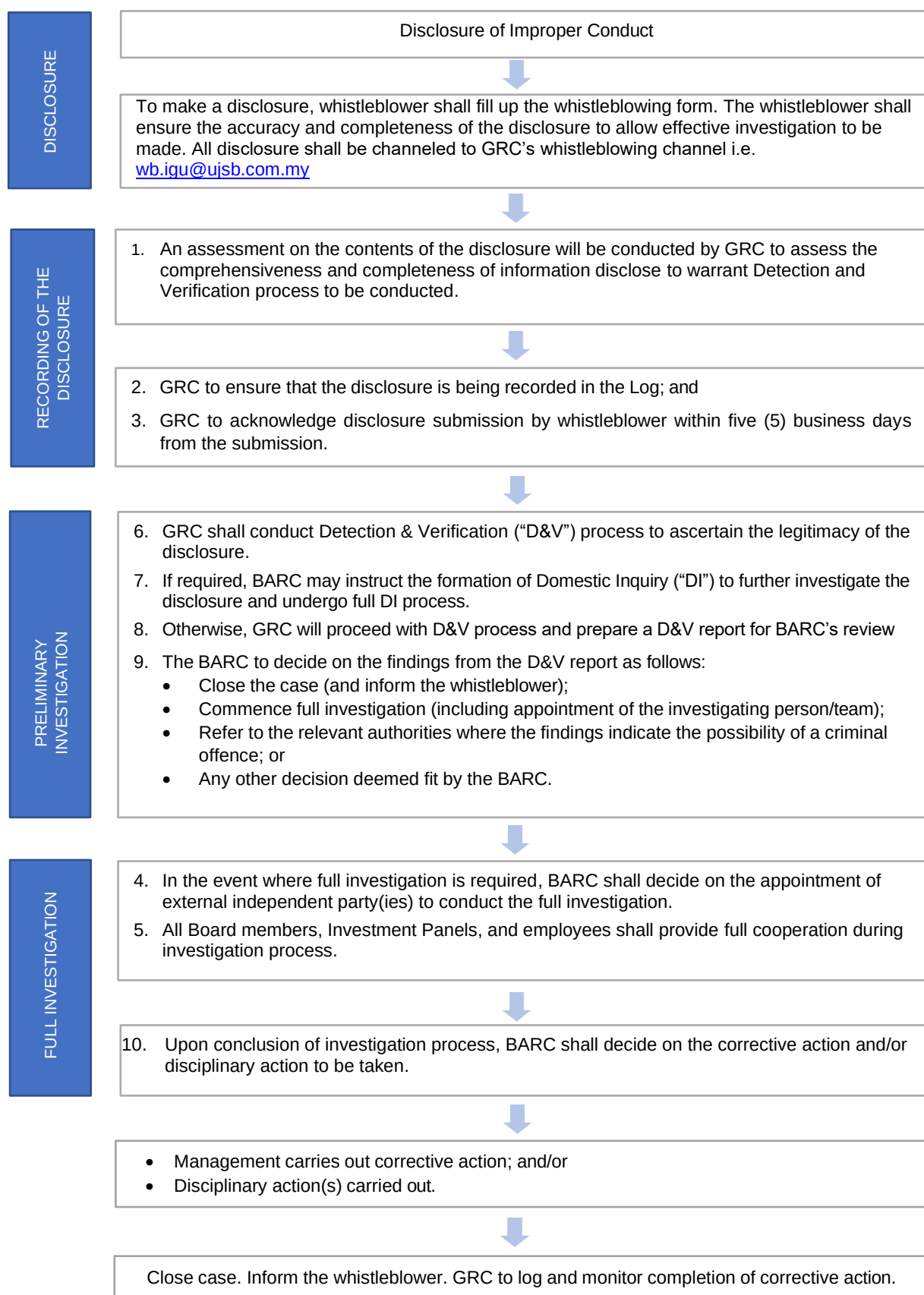
Officer In Charge :

Date :

APPENDIX II : Form for Report of Detrimental Action

PART A PERSONAL PARTICULARS			
Name (As per NRIC / Passport)	:		
Position	:		
Division / Department	:		
Staff No.	:		
Telephone No.			
(a) Office	:		
(b) Home	:		
(c) Handphone	:		
E-mail	:		
Preferred method of communication		Mail	
	:	Email	
		Telephone / SMS	
PART B INFORMATION AND PARTICULAR OF DETRIMENTAL ACTION			
B(1)	Name(s) of persons committing Detrimental Action	:	
B(2)	Detrimental Action complained of:		
	<i>*please submit supporting documents if available</i>	:	
	<i>*Please attach additional sheets if necessary</i>		
DECLARATION 1. I declare that all information provided in this Form is true, correct and complete to the best of my knowledge, information and belief and that the Form has been submitted in good faith. 2. I hereby agree that the information provided herein to be used and processed for investigation purposes and further agree that the information provided herein may be forwarded to a department / authority / enforcement agency for purposes of investigation. Signature : Name : Date :			
For Office Use Only			
Record No.: Officer receiving this report : Date:			

Appendix III : Overview of the Whistleblowing Process



NOTE : In any event where a whistleblower that makes a disclosure in good faith is subjected to a detrimental action, the whistleblower may lodge a report using Report of Detrimental Action form.